

80 BULLS 80 FEMALES

You are cordially invited to attend
The Grand Combination Auction Sale
of Registered Hereford Cattle
at the Stock Show Stadium
DENVER UNION STOCK YARDS
April 8th. at Nine A. M. Sharp

The Wyatt Live Stock Company's Third Annual Sale, in Combination with the following well-known Hereford Breeders, whose names will be sufficient recommendation to the offering:

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| H. Bert Cave, Denver, Colorado. | John E. Painter & Son, Roggen, Colorado. |
| A. J. Campion, Denver, Colorado. | Davis-McConnell Co., Saratoga, Wyo. ng. |
| Canary & Sons, Denver, Colorado. | A. B. Cook, Townsend, Montana, |
| | W. N. W. Blayne, Denver Colorado. |

The offering will include Herd Headers, Range Bulls, High Class Breeding Cows, and Heifers carrying the best blood lines known to the breed.

For catalogue, address Secretary R. T. Kinzer, 1009 Baltimore Avenue, Kansas City, Mo.

The Wyatt Live Stock Company, Room 412 Exchange Building, Denver Union Stock Yards, Denver Colorado.

Mr. John E. Painter, Roggen, Colorado.

FEDERAL INCOME TAX IN BRIEF

The Requirements Boiled Down for Busy Folks.

Returns must be filed on or before April 1, 1918.

Tax due may be paid now or on or before June 15, 1918.

If you are single and your net income for 1917 was \$1,000 or more you must file a return.

If you were married and living with wife (or husband) and had a net income of \$2,000 or more for 1917 you must file a return.

Husband's and wife's income must be considered jointly, plus income of minor children.

Income of a minor or incompetent, derived from a separate estate, must be reported by his legal representative.

Severe penalties are provided for those who neglect or evade the law.

For false or fraudulent return there is a penalty not exceeding \$2,000 fine or year's imprisonment, or both, plus 100 per cent. of tax.

For failure to make return on or before April 1, 1918, fine is from \$20 to \$1,000, plus 50 per cent. of tax due.

Returns must be filed with the Collector of Internal Revenue of district in which you live.

An agent may file return for a person who is ill, absent from the country or otherwise incapacitated.

Each return must be signed and sworn or affirmed by person executing it.

Single persons are allowed \$1,000 exemption in computing normal tax.

A married person living with wife (or husband) is allowed \$2,000 exemption, plus \$200 for each dependent child under 18.

A head of family, though single, is allowed \$2,000 exemption if actually supporting one or more relatives.

Returns must show the entire amount of earnings, gains and profits received during the year.

Officials and employees are not taxable on the salaries or wages received from a state, county, city or town in the United States.

Interest on state and municipal bonds issued within the U. S. is exempt from federal income tax and should be omitted.

Interest on United States government bonds is also exempt, except on individual holdings of Liberty Bonds in excess of \$5,000 par value.

Dividends are not subject to normal tax, but must be reported and included in net income.

Gifts and legacies are not income and should not be included on the return of the beneficiary.

Life insurance received as a beneficiary or as premiums paid back at maturity or surrender of policy is not income.

Payments received for real or personal property sold is not income, but the profit realized thereon is income for the year of sale.

Amounts received in payment of notes or mortgages is not income, but the interest on such notes or mortgages is taxable income.

From the entire gross income certain allowances are made in arriving at the net income.

Necessary expenses actually paid in the conduct of business, trade or profession may be claimed.

A farmer can claim payments for labor, seed, fertilizer, stock feed, repairs on buildings, except his dwelling; repairs of fences and farm machinery, materials and small tools for immediate use.

The amount of rent paid for a farm may also be claimed as a tenant farmer's expense.

Payments for live stock are allowable if bought for resale. But if bought for breeding purposes cattle are an investment, not an expense, and cannot be allowed.

A storekeeper can claim amounts paid for advertising, clerk hire, telephone, water, light and fuel, also drayage and freight bills and cost of operating and repairing wagons and trucks.

A physician can claim cost of his professional supplies, rent, office help, telephone, expense of team or automobile used in making professional calls and expenses attending medical conventions.

A dentist can claim similar items, except team or auto expense, which are not necessary in his profession.

Expenses that are personal or connected in any way with the support or well being of a person or family are not allowable.

The costs of machines, instruments, vehicles or implements that are more or less permanent in character are not allowable as an expense. They are investments.

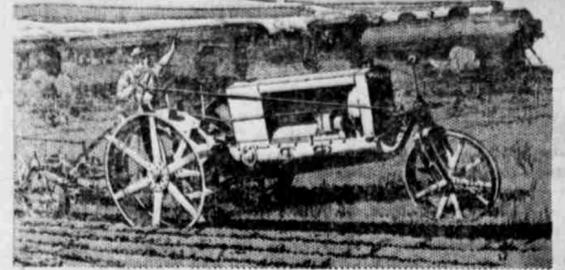
Interest paid on a mortgage or other personal indebtedness is allowable on a personal return.

All taxes paid within the year can be taken out on a federal return, except federal income taxes, inheritance taxes and assessments for local improvements.

Losses sustained in business or through fire, storm or shipwreck or by theft, except when compensated by insurance or otherwise.

Wear and tear of rented buildings or machinery used in business may be claimed.

You can also claim the amount paid to the Red Cross and to other charitable, religious or educational organization to the extent of 15 per cent. of your net income.



WALLIS

The Tractor Years Ahead Of Its Time!

THE WALLIS tractor offers you for the first time the five fundamental elements which our farmers want. These are Light-weight, Power, Durability, Speed, and Economy.

50% More Power At The Draw Bar

Power at the draw bar is what does your work. And power can not be bought by ton weight.

The Wallis tractor weighs only 3000 lbs. That is 1000 to 2000 lbs. lighter than other tractors designed to do the same work.

The Wallis delivers at the draw bar 74% of the power generated by its motor. This means that from every gallon of fuel it delivers 50% more power at the draw bar than heavy tractors which require 40% to 50% of their power to propel their own weights. This epoch-making fact is accomplished by the simplicity of design and excellence of materials and workmanship.

Speed A Big Factor In Plowing!

The Wallis turns this big saving in usable power into draw bar pull and speed. It pulls three 14 inch bottoms 8 to 8 inches deep at the rate of 2 1/2 miles per hour. This means 10 3-5 acres per 10 hour day.

The average tractor is designed to pull the same load 1 1/2 miles per hour or 7 2-5 acres per day.

Biggest Returns For Your Money

This tractor which is years ahead of its time offers wonderful rewards to Wallis users. With the care to which it is entitled it will give you the biggest returns for your money because it will do the most work in a given time and will last the longest. Divide its purchase price by the years of service and it will be found the most economical—that's what counts.

These are features which you should consider seriously before you decide upon any tractor. We will gladly explain the many advanced ideas in the Wallis to you.

MARTIN KING, Agent
Alliance, Nebraska

PERUNA in Your Home

A housewife must give the first aid in colds, coughs and other ailments. Her promptness in applying the remedy often saves a serious illness. Her experience with remedies has led her to know that PERUNA is always reliable, that she should have it on hand for the immediate treatment of coughs and colds, and that it is always to her



Mrs. George Parker, 419 Water St., Menasha, Wis., writes: "We have used Peruna in our family for a number of years, and have found it a perfectly reliable medicine. It soon rids the system of any traces of a cold, and prevents serious complications. I began using it for catarrh, which I suffered with a good many years, but had not been very serious until recently. Since I have taken Peruna the dropping in my throat has discontinued, and my head and nose are not so stopped up in the morning. I am pleased with the results, and shall continue to use it until I am entirely rid of catarrh. I heartily recommend it as an honest medicine. What it does for her it is ready to do for you."

The Family Safeguard

The experience of one woman, given herewith, is typical of thousands of letters that reach the Peruna Company from grateful friends who have found their homes incomplete, and their family safety in danger without PERUNA.



Colds and Catarrh

The great weight of testimony that has accumulated in the 44 years that PERUNA has been on the market proves it, beyond question, to be the reliable family remedy, ever ready to take, preventing the serious effects of colds, coughs, grip and derangements of the digestive organs. This proof is published from time to time and many families have profited by it.

Remember you can obtain PERUNA in tablet form for your convenience. Carry it with you and be fortified against sudden attacks.

The Peruna Company, Columbus, Ohio

Your Opportunity

When you come to the Good Roads Fair to take advantage of our expert tire vulcanizing and Battery service.



BATTERY SERVICE

Let us inspect and overhaul your battery. Poor lights may endanger your life and others. We can repair any make of storage battery, replace parts and give you expert advice on battery care.

VULCANIZING

A tire last no longer than the care you give it. Let us repair all rubber breaks and prolong the life of your tires. Expert and efficient workmanship as ours is, will cut your tire expense and trouble to the minimum.

All Work Guaranteed

Make Good Roads Fair Week---

Fix 'em up Auto Week

113 EAST THIRD ST.

SCHAFFER. BROS

OPPOSITE THE CITY HALL

Order Your Coal Supply Early

It is the wise thing to do— You'll say so this winter, too.

If we could make plain to you the situation, we know that you would put in your winter's coal supply now. We are not trying to scare you, but we are trying to tell you. The car shortage exists. It may look to you like everything is moving, but you'll appreciate what we tell you when winter comes and it may be next to impossible to get coal.

We've got coal to sell you today. We've got coal today to put into your bin. We can't promise more. It's good coal and it's a fair price. We urge you to get busy— thing—act. It will prove to your advantage.

Dierks Lumber & Coal Co.

F. W. HARGARTEN, Mgr. PHONE 22 111 Laramie Ave.